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Success story: The Accounting History Methodology Conference

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A SUCCESS STORY: THE ACCOUNTING HISTORY RESEARCH METHODOLOGY CONFERENCE

The Academy of Accounting Historians hosted the Accounting History Research Methodology Conference at The University of Mississippi on December 6-7, 1991. Finley Graves, Lee Parker, and the organizing committee of Ed Arrington, Tom Burns, Roxanne Johnson, and Geoffrey Mills deserve a special congratulations for a job well-done.

Indeed, the conference was a success beyond expectations and a significant contribution to the recognition of accounting

history research. More than sixty-five attendees, representing an estimated seven countries, twenty states, and forty universities participated in the program. Twelve papers were presented and discussed in a manner one would surely describe as spirited.

At the conference dinner, Dr. Charles R. Wilson, Associate Professor of History and Southern Studies at the University of Mississippi provided an entertaining intro-

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was not going to follow-up on her work and prepare selected biographies on the American authors. In the letter reacting to her resignation, he also wrote "During the next two or three years it will be necessary for me to restrict my writing to material for classroom instruction. After that, I hope to be able to devote my entire time to the history. And by then perhaps you will have had enough of teaching, and will be interested in again joining forces with me. I hope so." Ruth left in June, 1937, for a long and distinguished career as a professor of Library Science at Simmons College and retired in 1971.

From 1937 through the late 1950's, she continued to buy books for Bentley and did some research for him in 1957 on Pacioli, for which Bentley noted her efforts as co-author on a brief treatise on Pacioli. Ruth is still active today as a volunteer archivist for two organizations.

During my review of Ruth's notes, I was most fascinated by the material on James Arlington Bennett. Ruth said that he was the most interesting of the authors, and she thought Bentley also was most fascinated by Bennett — a physician, lawyer, and bookkeeping writer. I hope that more can be done with Ruth's notes on Bennett.

Bentley and Leonard were quite a team. Harry C. Bentley certainly deserves more credit than he has received as an accounting historian. His interest in accounting history led to the spending of a considerable sum of money for the completion and publication of the bibliographies and various pamphlets, and for a collection of books, which were donated to the Boston

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Success Story: continued from page 1

duction to the real meaning of "tacky," particularly "Southern tacky" collectibles. All dinner participants now have a much better

insight to giftshop browsing, and if Dr. Wilson's guidelines are followed, we should be able to greatly improve our tacky collections.

The conference was such a success that more people registered than were printed conference papers. Finley has requested that anyone with a set of papers they do not want to keep consider donating the set of papers to him. He has a need for additional copies.

Anyone interested in a copy of one of the papers should contact the author(s). The papers presented at the conference were:

Critiques of Accounting History Research I

"Historical Explanation in Accounting Research"

Michael F. Van Breda, Southern Methodist University

"On the Proliferation of Accounting Histories"

Christine Cooper, University of Strathclyde
Tony Puxty, University of Strathclyde

Discussant: Ed Arrington, Louisiana State University

Critiques of Accounting History Research II

"Accounting History and Empirical Research"

Barbara D. Merino, University of North Texas

Alan G. Mayper, University of North Texas

"'A Critique of the New School in the History of Accountancy' by Accounting History: The Paradigms of Depreciation and Price Calculation"

Dieter Schneider, Ruhr-University Bochum

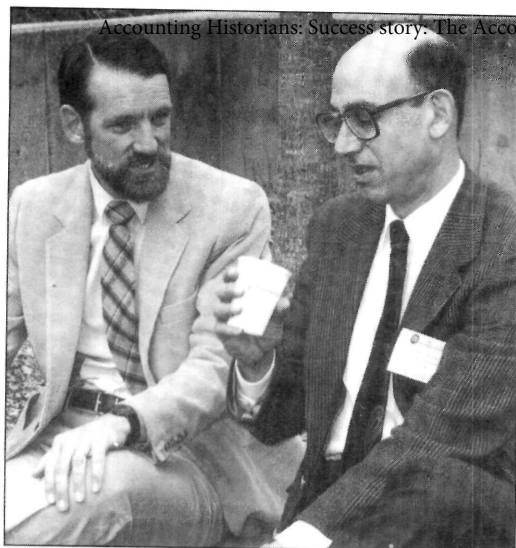
Discussant: Trevor Hopper, University of Manchester

Antipodean Critiques

"Hierarchy and Ideology as Accounting Generators: The Case of Municipal Accounting in Sweden and Norway"

Lars-Eric Bergevarn, Gothenburg School of Economics

Frode Mellemvik, Bodo Graduate School



Olov Olson, Norwegian School of Economics and Business

"Inquiry into the Development of Ideas Tolstoy, Capra, the Tyranny of Reasonableness, and Uncommon Wisdom"

Frank L. Clarke, University of Newcastle

Discussant: Lee Parker, The Flinders University of South Australia

Michel Foucault and Accounting History

"The Influence of Michel Foucault on Historical Research in Accounting: An Assessment"

Peter Armstrong, University of Sheffield

"Accounting and the Construction of





Institutions: The Case of a Factory"

Eamonn Walsh, New York University

Ross Stewart, Seattle Pacific University

Discussant: David Cooper, University of Alberta

On the History of the Profession

"Protection for Whom? Early Attempts to Legislate for the Registration of Accountants"

Moyra J. M. Kedsle, University of Hull

"Transformations in the Code of Ethics and Discourses on Morality of the U.S. Accounting Profession, 1917 and 1988:

Tale of Changing Narratives of Legitimation"

Alistair Preston, Boston University

Paul Scarbrough, Boston University

Robert Chilton, Boston University

Discussant: Patricia Arnold, University of Wisconsin-Milwaukee

Examining the Evidence: "Accounting Contracts and the Courts"

Patti A. Mills, Indiana State University

Michael R. Harmon, Indiana State University

"The Nature and Environment of Cost Management Among Early 19th Century U.S. Textile Manufacturers"

Thomas Tyson, St. John Fisher College

Discussant: Richard Briston, University of Hull

